

ASSEMBLY, No. 1391

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblywoman YVONNE LOPEZ

District 19 (Middlesex)

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

Assemblyman JOE DANIELSEN

District 17 (Middlesex and Somerset)

Co-Sponsored by:

Assemblyman Benson, Assemblywomen Tucker, Murphy, Assemblymen Wirths, Space, Assemblywomen Mosquera, McKnight, Assemblymen Schaer and Moen

SYNOPSIS

Establishes gross income tax credit for cost of certain postage for sending goods to members of United States Armed Forces and National Guard who are serving their country away from home.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 2/13/2020)

7 **BE IT ENACTED** *by the Senate and General Assembly of the State*
8 *of New Jersey:*

b. The amount of the credit allowed pursuant to this section shall be applied against the tax otherwise due under the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq., after all other credits and payments. If the credit exceeds the amount of tax liability otherwise due, that amount of excess shall be an overpayment for the purposes of N.J.S.54A:9-7, provided, however, that subsection f. of N.J.S.54A:9-7 shall not apply.

26 2. This act shall take effect immediately and section 1 shall
27 apply to taxable years beginning on or after January 1 next
28 following the date of enactment.

33 This bill establishes a gross income tax credit for the amount of
34 postage taxpayers pay the United States Postal Service to send
35 parcels as priority mail to individuals serving in the Armed Forces
36 of the United States or the National Guard at military installations
37 in the United States or abroad.

Homesickness frequently befalls members of the Armed Forces and the National Guard while serving their country afield. To boost their morale, many send military personnel packages with cherished items from back home. The cost of postage can strain the ability of the home front to take care of those stationed or deployed afield. In allowing a tax credit for certain postage expenses, this bill removes a cost-prohibitive deterrent to sending goods of appreciation and caring to loved ones serving away from home.